

January 3, 2001

**Publication 1346 Part I - File Specifications Changes #05**

The changes are identified by two vertical bars in the right margin (||).  
deletions are identified by a hyphen followed by two vertical bars (-||).

ERC 030	Added Form 6765, Form 8801, and Form 8824.
ERC 123	Added exception criteria to description.
ERC 391	Fields 110 and 150 were removed from criteria.
Attachment 8	Expanded the SSN range.
Attachment 10	Form 2106 and Form 2106EZ maximum number changed to 1 per taxpayer.

- 030   ○ **Taxpayer Identification Number (SEQ 003)** of all data records in a tax return must contain the same Primary SSN. |
- Schedule Occurrence Number (**SEQ 005** of the Schedule Record Identification) and Form Occurrence Number (**SEQ 005** of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001". |
- Note: For multiple occurrences of a schedule or form, the Page Number (**SEQ 002** of the Schedule or Form Record Identifications) must be sequential within **each occurrence of a** schedule or Form. |
- All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule: |
- Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 8283, Form 8606, **Form 8824** and Form 8853. ||
- Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule D, Schedule F, Schedule H, Schedule 2, Form 2106, Form 2441, Form 4562, Form 5329, Form 6251, **Form 6765**, Form 8582-CR, **Form 8801** and Form 8839. ||
- Page 2 and Page 3 are optional for Form 2210 and Form 8582, but neither Page 2 nor Page 3 can be present without Page 1. |
- Form 4136 Page 2 may be present without Page 1, but if Page 1 is present, then Page 2 must also be present. |
- State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001. |
- For Form 1040, Pages 1 and 2 must be present, and the following cannot be present: Form 1040A Pages 1 and 2, Schedule 1, Schedule 2, Schedule 3, Form 1040EZ. |
- For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ. |
- For Form 1040EZ, must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2. |
- 123   ○ Form W-2 - The following fields must be significant: Employer Name (SEQ 050), Employer Address (SEQ 060), Employee Name (SEQ 090), Employee Address (SEQ 100); Employee City (SEQ 110), Employee State (SEQ 113), Employee Zip Code (SEQ 115), and Wages (SEQ 120). |
- Exception: The check for Wages (SEQ 120) is bypassed when Combat Pay has been excluded from Wages. |
- **Exception: When a period (.) is present in the Employee State (SEQ 0113) on Form W-2, the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.** ||
- 391   ○ Schedule J - The following fields must contain an amount greater than or equal to zero: SEQ 040, SEQ 050, SEQ 060, SEQ 070, SEQ 080, SEQ 090, SEQ 120, SEQ 130, SEQ 160, SEQ 180, SEQ 190, SEQ 200, and SEQ 210. -||

ATTACHMENT 8

**SOCIAL SECURITY/TAXPAYER IDENTIFICATION NUMBERS**

Social Security/Taxpayer Identification Numbers are broken down as follows:

1 2 3       -    4 5       -    6 7 8 9  
Area        -    Group    -    Serial

**Valid Ranges for Social Security Number (SSN) :**

001-01-0001 through 690-99-9999 ,

700-01-0001 through 728-99-9999 ,

750-01-0001 through 763-99-9999 ,

764-01-0001 through 765-99-9999 .

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When the SSN "Group" contains zeros, the SSN is a test SSN and the return will be rejected.

When the SSN "Serial" contains all zeros, the return will be rejected.

**Valid Range for Individual Taxpayer Identification Number (ITIN) :**

900-70-0000 through 999-80-9999

The valid range for the ITIN "Area" is 900 through 999.

The valid range for the ITIN "Group" is 70 through 80.

The valid range for the ITIN "Serial" is 0000 through 9999.

An ITIN is a nine-digit number assigned by the Internal Revenue Service to taxpayers who are not eligible to obtain an SSN. It is used for tax purposes only.

**Valid Range for Adoption Taxpayer Identification Number (ATIN) :**

900-93-0000 through 999-93-9999

The valid range for the ATIN "Area" is 900 through 999.

The valid ATIN "Group" is 93.

The valid range for the ATIN "Serial" is 0000 through 9999.

An ATIN is a temporary nine-digit number issued by the Internal Revenue Service for an adoptive child. It is provided to individuals who are in the process of legally adopting a U.S. citizen or resident child and who are not eligible to obtain an SSN for that child in time to file their tax return.

**ATTACHMENT 10**

**MAXIMUM NUMBER OF SCHEDULES AND FORMS**

<b><u>Schedule or Form</u></b>	<b><u>Maximum Number</u></b>		<b><u>Schedule or Form</u></b>	<b><u>Maximum Number</u></b>	
Form 1040	1		Form 4952	1	
Form 1040A	1		Form 4970	1	
Form 1040EZ	1		Form 4972	1 per taxpayer*	
Schedule A	1		Form 5329	1 per taxpayer*	
Schedule B	1		Form 5884	1	
Schedule 1	1		Form 6198	10	
Schedule C	5		Form 6251	1	
Schedule C-EZ	1 per taxpayer*		Form 6252	3	
Schedule D	1		Form 6478	1	
Schedule E	15 **		Form 6765	1	
Schedule EIC	1		Form 6781	1	
Schedule F	2		Form 8271	2	
Schedule H	1 per taxpayer*		Form 8283	2	
Schedule J	1		Form 8379	1	
Schedule R	1		Form 8396	1	
Schedule 3	1		Form 8582	1	
Schedule SE	1 per taxpayer*		Form 8582-CR	1	
Form W-2	50		Form 8586	1	
Form W-2G	30		Form 8606	1 per taxpayer*	
Form 1099-R	10		Form 8615	1	
Form 1116	8		Form 8801	1	
Form 2106	1 per taxpayer*		Form 8812	1	
Form 2106-EZ	1 per taxpayer		Form 8814	3	
Form 2210	1		Form 8815	1	
Form 2210F	1		Form 8820	1	
Form 2441	1		Form 8824	5	
Schedule 2	1		Form 8826	1	
Form 2555	1 per taxpayer*		Form 8828	1	
Form 2555EZ	1 per taxpayer*		Form 8829	5 ***	
Form 3468	1		Form 8830	1	
Form 3800	1		Form 8834	5	
Form 3903	2		Form 8835	1	
Form 4136	1		Form 8839	1	
Form 4137	1 per taxpayer*		Form 8844	1	
Form 4255	1		Form 8845	1	
Form 4562	30		Form 8846	1	
Form 4684	1		Form 8847	1	
Form 4797	1		Schedule A		
Form 4835	4		(Form 8847)	5	

ATTACHMENT 10

MAXIMUM NUMBER OF SCHEDULES AND FORMS

Form 8853	1		Form Payment	2	
			ST 0001	1	
<b>Form 8859</b>	<b>1</b>		ST 0002	9	
<b>Form 8861</b>	<b>5</b>				
Form 8862	1				
Form 8863	1				
Form 9465	1				

\* Maximum of two per return on a Joint Return (one for each taxpayer)

\*\* Maximum of **45** (3 Rental Properties on each Schedule E) |

\*\*\* One Form 8829 for each Schedule C





